G. R. S. IX-5]

Previous references.
LB 1-24 to 62/10

1925.
(LB)

Later references

File No. 60 25

Serial Nos 55, 84, 130, 133, 140, 143

J 7 Sl No 918.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for October 26

SUBJECT.

Audit of the accounts of the Dist. Bd. Bangalore by the Local Audit Dept.

143 Do, The President, Dist. Bd. Bd' to the Comptroller to Govt. No. L 2711-21/L 27-10-26 passes orders on the Audit of the accounts defects pointed out by the Comptroller in the accounts of the Dist. Bd

WD 1888—GPB—16,926—23-7-21

LB 9.12.26.

G. R. S. III—1] 1925-26

GENERAL AND REVENUE SECRETARIAT 2644

NOTES.

L.B File No. 60-25

FILE HEADING.

Audit of the accounts of the District Board of Bangalore

From The Comptroller

No. L.A. 238 Dated 15.6.25 Received 24.6.25

Diary No. 2644L Enclos. 2 Spare Copies Serial No. 55

BRIEF ABSTRACT OF LETTER.

States that the Asst. Comptroller in charge of the L.A.D inspects the accounts of the District Board, Bangalore in the 2nd and 3rd week of October 1925 and brings to the notice of Govt. the refunds noticed in the accounts during the inspection

NOTES AND ORDERS.

If approved a copy of the Comptroller's letter will be sent to the President of the District Board for favour of explanation on the several points and delay taken to rectify the irregularities & defects.

9/11 9/11/25 2nd Member 28 20/11/25

Eqn 24-11-25

3 Vs

Ace 24/11/25 Suppl. Sheet

28 21/11

NOTES—First Sheet.

WD 1881—GPB—30,000—1-3-21

4796 23/11

2544
6561

Serial No

5 Draft is sent for attestn
26-11-25 Yes
6 2nd Members ND 1/12

SDS 3/12

7 Agd DE 5/12
ad 5/12

If done
ND 5/12

84 L4468. D77 12/25
Re Pltd St. Bd Bangalore
Request to explain the defects & irregularities pointed out.

Draft
Yes 1/12

130 Letter No Dg Dis 310/25-269 28/31. 5. 26 from the President, Dist Board of Bangalore.
Forwards a statement explaining the defects and also the action taken to remedy the defects pointed out in the audit of the Bangalore Dist Board.
A copy of the approved account of the statement received from the President will be sent to the Comptroller with reference to the objections raised.
Yes 9/6/26 ND 10/6/26

Please put up a copy of this order for Dy Secy
ND 18/6
A Copy

Serial No.	
	The defects and irregularities which by the Assistant Comptroller have been explained or rectified. A copy of the statement now sent up shows action taken or explanations for defects which may now be sent to the Comptroller for information.
	Asst Member
	with yours & Auditor's remarks, if any.
	13 Member
	14 Draft is submitted herewith.
133	Letter No. L4089 17.7.26 to the Comptroller. Reverts for information and further remarks, if any, a statement received from him as per L 130, &c.
140	Letter No. 7[illegible] 9-8-26 from the Comptroller. Forwards his further remarks on the statement.

WD 01264—GPB—40,000—17-12-25

Serial No.

6. (1) The Comptroller states that all travellers' bungalows are to be under the control of the District Board and that all receipts and payments relating thereto are to find a place in the accounts of the District Board. But the District Board has transferred the control to the Taluk Boards contrary to the provisions of Section 8(c) of the L.B. & V.P. Regn.

~~The District Board have~~

Under Section 10 of the L.B. & V.P. Regn. the Taluk Boards shall have control over the travellers' bungalows subject to the general control of Dist. Boards. ~~If approved the Com~~ and the Comptroller's objection is therefore not tenable.

2) The Comptroller's states that the cost of wells must in the Compound of travellers' bungalows should also be borne by the Taluk Boards and not to be charged to "drinking water Wells Fund" and so, the action of the President is in the case under reference a diversion of a fund created for a specified purpose and therefore requires sanction of Govt.

The Taluk Boards have no separate fund for sinking wells within their area and the funds therefor have to be allotted out of the lumpsum ~~fund~~ grant given to the respective District Boards for sinking Wells in the Districts.

So the Comptroller's objection does not seem to be on a valid one

WD 01264—GPB—40,000—17-12-25
[App. F. III—2

General and Revenue Secretariat

B File No. 60 of 1925.

Serial No.

3) The Comptroller objects to the payment of Dist Funds of travelling allowance to a member of the Railway Sub-committee, as the Rly Sub-committee is not one of the Committees contemplated in the L.B. Rly Act.

4) The comptroller has taken objection to the payment of Rs 11/- to Mr. B. Srinivasa Iyengar in April 1925 for attending having attended a Sub-committee meeting formed out of the members of the District Board of Bangalore to go into the question of financing the Railway from Bangalore to Hosur, as Govt had called for proposals in the matter. Since Mr. B. Srinivasa Iyengar attended a Sub-committee organised by the District out of their own members of which he is one, he is entitled to T.A out of District Funds and as such T.A paid to him is all right.

5) The Comptroller refers to the corrections in pencil made in the measurement book relating to Belaconagala - Sonnebhalla Road

6) Final orders have been issued in the matter directing the President of the Dist Board of Bangalore to pay off the Contractors' dues after suitable deductions for bad work.

7) If approved, the Comptroller will be informed of the above in reply to his further Memo remarks now offered.

2894/26 N 6368/26

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25

[App. F. III—2

General and Revenue Secretariat

File No. 60 of 1925

Serial No

20 The Comptroller brought to notice certain irregularities in the accounts of the Bangalore District Board as a result of the inspection of those accounts by the Assistant Comptroller and Auditor in the 2nd and 3rd week of October 1925.

21 These were sent to the District Board for explanation and rectification.

22 The President sent up a statement, containing explanation as to the several irregularities pointed and showing the action taken or proposed to be taken thereon.

23 These were then forwarded to the Comptroller for remarks if any. The Comptroller considers that the action of the Board is not regular or justified regarding the following 5 items:-

1. Transfer by the District Board to the Taluk Board of the control over the 3rd Class --- Travellers' Bungalows.

24 The Comptroller considers that this is opposed to Sections 8 (C), 23, 26 and 38 of the Local Boards Regulation and Government Notification No. 11758/ L.B. 54-18-8 dated 15th March 1919.

25 The Government have not also assigned the control of these to the Taluk Boards under Rules framed under Section 10 (1) of the Regulation. The Taluk Boards have been given the control only over musafirkhanas and rest houses and not over Travellers' Bungalows

26 From this it is to be presumed that the control and management of Travellers' Bungalows rest still

NOTE— Contn. Sheet

with

WD 01264—GPB—40,000—17-12-25
App. F. III—2]

7

General and Revenue Secretariat

LB File No. 600 of 1926

Serial No.

with them and if they consider that this might be attended to by any Taluk Board they will have to do this with the sanction of Government. The President District Board is silent on this point. As the Taluk Boards will soon cease to exist the question need not perhaps be persued further now.

2. As regards expenditure of Drinking Water well Fund for Travellers Bungalows, the President says that no distinction can be made between wells in Villages and Travellers' Bungalows as villagers use water even from wells in Travellers' Bungalows.

~~In this connection this proposal may be permitted.~~ 2) The Boards already complain that grant made by Government for wells in villages are insufficient to meet the demands of villagers who hav already contributed ~~to these~~ in them money or labour. It does not seem to be justifiable to meet the ~~cost~~ cost of these wells from this Fund.

2) The Travellers' Bungalows do earn income and a~~t least a part~~ the expenditure should be provided for from these receipts or other receipts of the Taluk or District Funds. ~~If~~ If any help is wanted from works fund, the sanction ~~of~~ of that should be obtained therefor.

3 & 4. Re. pensionary contribution and payment of allowance to a District Board member for attending a Railway Sub Committee Meeting.

2) The expenditure incurred on account of travelling allowance may also be sanctioned and the attention of the President may be invited to Rule IV of Appendix B to the Service Regulations as regards payment of pensionary contribution to Local Fund Dispensary

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25
App. F. III [2]

6846

General and Revenue Secretariat

File No. 60 of 192 6.

Serial No.

Dispensary Ewtablishments.

5. Re. pencil corrections in the measurement relating to Nelamangala Sondekoppa road:-

Orders have already been issued and the - - - Comptroller's attention will be invited to this.

L R Rees) 29/9

please bring it

3063 15/9

31 I agree with the views of the Comptroller.

Jaspee 14-9

16/9

16/9

Mean pushing despr accordg

16/9

Draft is submd for appl.

27.9.21

L R Rees) 29/9

appd 30/9

1/10

145 C.O. No. L 2711-28 27.10.21 to the Comptr. & A.G. etc

Copy of Below.

Pay orders on the deposits furnished out by the Comptr. in the accounts of the Govt.

B Rc 1/10

NOTE—Contd. Sheet

K. H. R. 1

16607

9

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

No. LAD.238. 62 *Bangalore, dated* 15th October 1925

From

T. SATYARAJ CHETTY, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

GENERAL & REVENUE SECTT. 2644 24 OCT. 1925

19 OCT. To

B.Nagappa Esq., Bar-At-Law.,
Secretary to the Government of Mysore,
Local and Legislative Departments.

Los 60— 25— 53—

Sir,

I have the honour to state that the Assistant Comptroller in charge of the Local Audit Department inspected the accounts of the District Board, Bangalore in the second and the third week of this month and the following is a summary of the defects he noticed in the accounts during his inspection.

1. Unauthorised Expenditure.

(a) All third class Travellers bungalows should under Sections 23, 25 and 38 of the Local Board Regulation of 1918 and Government Notification No.11758/L.B.54-18-8 dated 15th March 1919 be under the management and control of the District Board and the rents derived therefrom are therefore creditable to District Funds. The pay of the establishment and other charges should also be met from those funds. But the administrative control and management of these bungalows have been transferred to Taluk Boards and all receipts and payments relating to these bungalows are credited and charged to the respective Taluk Boards. When once the management is transferred to Taluk Boards, it is not understood why the District Board, which spent in 1924-25 a sum of Rs. 971/- ~~from "Drinking Water Wells Fund"~~ for sinking, deepening and improving wells situated in the compounds of some of the third class bungalows (which are noted in the ~~margin~~ statement attached) met it from "Drinking Water Wells Fund", while the establishment and other charges are met out of Taluk Funds.

(b) While sanctioning the Bangalore District Fund Budget Estimates for 1924-25, Government ordered that their sanction should be

these two and other previous occasions were absolutely necessary in the discharge of his duties as Chief ~~Secretary~~ Sanitary Inspector and were properly used by the Inspector.

4 Attendance Register of Members.

The attendance register of members referred to in rule 12 of the Local Board Rules issued in Government Notification No.R.7559/LB.54-18-1 dated 18th December 1918 contained signatures in ink and pencil of members present at Meetings of the District Board, and amounts disbursed. The other columns were all left blank. No responsible Officer- President or Vice President appears to have checked the entries made and attested them as required by rules.

5. Rush of expenditure on works.

Out of a total sum of Rs.9102/- shown as expenditure for 1924-25 on account of Drinking Water Wells, a sum of Rs.5160-9-5 was paid mostly on the last day of June 1925 and it pertained to as many as 32 work bills received from several Taluk Boards generally in the latter half of the month of June 1925. A statement showing the dates on which measurements were taken, the dates on which bills were passed by the President for payment and the amounts is appended. It cannot be expected that the bills in these cases were subject to proper scrutiny. Why the expenditure was incurred all at one time without being spread over a number of months requires explanation. The revised estimate and the bill for Rs.486-11-5 relating to the well work at Hebbagode Chattram were sanctioned and passed by the President on 30th June 1925. This shows that expenditure was incurred before estimate was prepared and sanctioned. Acknowledgments for the receipt of cheques by contractors had not been received and filed in the District Board office though cheques for amounts of work bills due to them were drawn in June 1925, e.g., Rs.100-0-2 drawn on a cheque on 30th June 1925 for sinking a water well at Kudur, Magadi Taluk.

6. Other defects

The Public Works Register, investment deposit and other subsidiary registers maintained in the office did not bear the initials of either the President or the Vice President in token of his having examined

the

App.F.VI G1.]

B650

SUBJECT

Section C.B

File No. 60-25

Diary No. of letter replied to 26446

Serial No. 84

No. L4463 Letter (02) + Statements

To

The President, District Board of Rangalore.

General and Revenue Secretariat

(C.S.O.)

, the 192

Now I am by Govt. Rangalore Dt.

Sir,

Date of issue 17/12/25

I am directed to forward

Signed by Mr. T.K.S.

herewith a copy of letter No. C.A.D 2388 dt. 15th October 1925 and its enclosures received from the Comptroller for the notice of Govt in respect, bringing out certain defects noticed during the course of inspection of the accounts of the Rangalore District Board by the Asst. Comptroller in charge of the C.A.D of the Comptroller's Office, and to request you to be so good as to explain

List of enclosures

Copied by

Examined by

technical explanation as to how

over

I wanted the document
dated 1915 & [illegible]
[illegible] may
be from the
[illegible]

1915

F. Keeping up [illegible] of Col L. B. Rents
is [illegible]

1/7/98 [illegible] 1/7/98

56

51173

OFFICE OF THE PRESIDENT,
BANGALORE DISTRICT BOARD,
Bangalore 28th ..... M ..... a ..... y ..... 192 6.

dis 310/25-26
En. 4.

GENL. & REV. SECTION
No. 2
Bb. L
3 JUN. 1926
FROM

GENERAL & REVENUE SECRETARIAT.
656 L
- 4. JUN. 1926
LOCAL SELF GOVT. BRANCH

DEPUTY COMMISSIONER'S OFFICE
36089
MAY 31 1926
BANGALORE DIST.

B. ABDUR RAHMON, Esq, B.A.,
PRESIDENT, DISTRICT BOARD,
BANGALORE.

LB 60-25-130

B. Nagappa, Esq., Bar-at-Law,
Secretary to the Government of His Highness
the Maharaja of Mysore, Local & Legisla-
tive Departments, Bangalore.

(THROUGH THE DEPUTY COMMISSIONER, BANGALORE DISTRICT.)

SIR,

Adverting to your letter No.L.4463/L.B.60-25-84, dated 17th December, and subsequent reminders, calling for a report as to the steps taken on the defects and irregularities noticed by the Assistant Comptroller, in charge of Local Audit Department of the Comptroller's Office, I have the honour to forward herewith a statement explaining the defects and also the action for the information of Government.

I have the honour to be,
Sir,
Your most obedient Servant,
B. Rahmon
President, District Board,
Bangalore District.

Forwarded with Compliments.

Report of action taken in the matter of the Defects and irregularities pointed out by the Assistant Comptroller in charge of Local Audit Department, in the accounts of the District Board Office, Bangalore.

Defects pointed out by the Auditor	Remarks as to action taken.
2. Unauthorised Expenditure:	
(a) All third Class Travellers' Bungalows should under Sections 23,26 and 38 of the Local Board Regulation of 1918 and Government Notification No.11758/L.B.54-18-8, dated 15th March 1919 be under the management and control of the District Board, and the rents derived therefrom are therefore creditable to District Funds. The pay of the establishment and other charges should also bemet from those funds. But the administrative control and management of these bungalows have been transferred to Taluk Boards and all receipts and payments relating to these bungalows are credited and charged to the respective Taluk Boards. When once the management is transferred to Taluk Boards, it is not understood why the District Board, which spent in 1924-25 a sum of Rs.971/- for sinking, deepening and improving the wells situated in the compounds of some of the third class bungalows (which are noted in the statement attached) met it from "Drinking Water Wells Fund" while the establishment and other charges are met out of the Taluk Funds.	The drinking water wells fund is intended to provide water facility in the whole of the District. The Taluk Boards have no separate funds set apart for wells. As the wells fund under the administration of the President, District Board was general fund and also as the water in wells in Travellers' Bungalows is also being used by the villagers, expenditure was incurred for the wells in the Taluk Boards out of the said general fund. Creating water facilities is one of the primary duties of District Board, as such, no invidious distinction between a well situated in Travellers' Bungalow or a village can be made
(b) While sanctioning the Bangalore District Fund Budget Estimates for 1924-25, Government ordered that their sanction should be obtained for charges on account of refreshments to members attending the District Board meetings. No such authority was forthcoming for an expenditure for Rs.31-3-0 incurred in May 1925 on that account.	Government sanction has been obtained vide No L 4374-5. dated, 15-12-1925 L B 1-25-27
(c) A sum of Rs.191-15-0 was also expended in May 1925 for providing tiffin to the District Conference, garlands, etc. It is not clear whether the charges referred to above form part of the expenses for which a limit of Rs.200 been fixed in Government Order No.4.10750/ R.M.13-19-15 dated 17th March 1920.	The expenditure incurred for providing tiffin to the members at the District Conference forms part of Rs.200/- and contribution from other Local Bodies.

17

(d) Rs.11/- was paid as Travelling Allowance to Mr.B.Srinivasa Iyengar in April 1925 for attending a Railway Sub Committee - meeting. No specific competent authority for incurring the expenditure was pointed out.

This Committee was formed to go into the question of financing etc. the Railway from Bangalore to Hosur as Government had called for proposals in the matter. The formation of the Committee has been submitted to Government in this office letter No.C.961/23-24 dated 30th June 1925. Besides, this was a Sub Committee formed out of the members of District Board and as such the member was entitled to Travelling Allowance as per rules applicable to the ~~present~~ parent body from which he was chosen.

2. Non-payment of dues to Government:

(a) Rs.11,728/- being the maintenance charges of the Local Fund Dispensaries of the District for 1924-25 was paid in one lumpsum in June 1925. But the pensionary contribution due under the - rules on behalf of the pensionable staff of the establishments of the dispensaries has not been paid for this year as well as - for any of the previous years.

Pensionary contribution for medical staff has not been paid by the District Board till now as the staff in Local Fund Dispensaries are not paid by District Fund. If the Comptroller thinks that Pensionary contribution should be paid, instructions are solicited in the matter.

(b) A sum of Rs.3343-12-3 being the Veterinary charges due by the District Board to State Funds was not paid and this office issued instructions to the Officer in charge, State Huzur Treasury with which the District Board has a banking account to - charge the amount in the Treasury Pass Book of the District Fund balance by that amount. This amount charged in the Pass Book in June 1925 was not however taken to the accounts of the President, District Board, with the result that this formed one of the items of difference between the accounts of the board and the - treasury accounts. The District Board was asked to incorporate the figures in its accounts and then address this office on the subject of the charge in question, if need be.

This amount of Rs.3343-12-3 has been taken into the accounts for the month of August 1925. Charging amounts in the Pass book without consultation and before reconciliation of figures and accounts between this office and other offices will create difficulties in the compilation of accounts.

3. Non-maintenance of Stock Register:

Two sums of Rs.291-13-0 and 80/- were found charged in the Cash book of the District Board for May 1925 and June 1925 on account of cost of medicines supplied to the Chief Sanitary Inspector. The bills of the Superintendent, Medical Stores, kept in file as vouchers in support of the charges neither

Stock Register has been maintained as per instructions. The medicines and other requirements were necessary and they have been used properly. The indents for these

68

contained a certificate of the articles having been brought on the stock of account nor was a stock register, as expressly stated by the Chief Sanitary Inspector in reply to a Memo sent to him, maintained by him. It is a matter for investigation of the Board whether all the articles supplied on these two and other previous occasions - were absolutely necessary in the discharge of his duties as Chief Sanitary Inspector and were properly used by the Inspector

medicines were permitted by the Sanitary Commissioner.

4. Attendance Register of Members:

The attendance register of members referred to in rule 12 of the Local Board Rules issued in Government Notification No.R.7559/ L.B.54-18-1, dated 18th December 1918 contained signatures in ink and pencil of members present at Meetings of the District Board, and amounts disbursed. The other columns were all left blank. No responsible Officer - President or Vice President - appears to have checked the entries made and attested them as required by rules

The members have been requested to sign in ink, and it is being done now. The other columns also have been filled up. The register is being attested and a separate~~ate~~ one has been opened as per instructions.

5. Rush of expenditure on works

Out of a total sum of Rs.9,102 shown as expenditure for 1924-25 on account of Drinking water wells, a sum of Rs.5160-9-5 was paid mostly on the ~~xxxx~~ last day of June 1925 and it pertained to as many as 32 work bills received from several Taluk Boards generally in the latter half of the month of June 1925. A statement showing the dates on which measurements were taken, the dates on which bills were passed by the President for payment and the amounts, is appended. It cannot be expected that the bills in these cases were subject to proper scrutiny. Why the expenditure was incurred all at one time without being spread over a number of months requires explanation. The revised estimate and the Bill for Rs.486-11-5 relating to the well work at Hebbagode Chattram ~~was~~ were sanctioned and passed by the President on 30th June 1925. This shows that expenditure was incurred before - estimate was prepared and sanctioned. Acknowledgements for the receipt of cheques by contractors had been received and filed in the District Board Office though cheques for amounts of work bills due to them were drawn in June 1925, e.g., Rs.100-0-2 drawn on a cheque

Several orders have been issued to the Presidents, Taluk Boards to send the work bills regularly and not to send them at the fag end of official year. The bills received at the latter part of June had to be passed at much strain lest the amount would have lapsed. All possible care has been taken to pass them. This system has been in vogue not particularly this year ~~but~~ since a very long time.

Bills are being subjected to proper scrutiny as can be understood by the fact that ~~there~~, no grave irregularities, are found. Any ~~way~~ instructions are noted and sent to Taluks for strict guidance. Rush of expenditure at the end of June is usual not only in this District Board but in several other Departments such as

on 30th June 1925 for sinking a water well at Kadur, Magady Taluk.

6. Other defects:

The Public Works Register, investment deposit and other subsidiary registers maintained in the office did not bear the initials of either the President or the Vice President in token of his having examined the correctness of the entries made therein.

(b) In the course of examination of the measurement books received from the Taluk Board,Nelemangala in connection with certain claims of contractors,it was observed that there was a series of corrections made in pencil by the Taluk Board President with the remarks of the Sanitary Inspector of the Taluk Board spread over 3 or 4 pages. Corrections in pencil in such an important document as the Measurement is objectionable and it is not the place for making remarks.

Public Works Department, etc. etc.

9

N o t e d.

Reference is invited to Rule 101 of Local Boards Regulation which says that all entries in Measurement Book should be in pencil except the contents.

Instructions were sent to Taluk for note and guidance.

B.N. Rahmon

President, District Board,
Bangalore District.

APP. F. VI. Gl.]

20

SUBJECT.....

Section L.B

File No. 60-25

Serial No. 133

No. L4 of Copy of statement

To

The Comptroller in Mysore.

Diary No. of letter replied to 6561L

General and Revenue Secretariat

(L.S.G)

the 192

Date of issue 17/7/26

Signed by H.T.K.S

Sir,—

With ref to your letter No L.A.D 238-62 G dtd 15th October 1925 bringing to the notice of Govt certain defects observed during the course of inspection of the accounts of the Bangalore Dist Board by the Asst Comptroller in charge of the L.A.D Depot of your Office, I am directed to forward herewith for information and further remarks if any, a statement received from the President, Dist Bd of Bangalore containing explanation for the defects noticed or showing the action taken to remove

over

List of enclosures.....

Copied by.....

Examined by.....

WD 01265—GPB—31,000—24-12-25

07523

WD 0663—GPP—6000—11-9-25 22

C. O. 42. Gl.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 77 LAD

Bangalore, Dated 9th August *1926*

From

S. Shamanna, Esq., B.A.,
Offg. *Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore.*

GEN. & REV. SECTT. 10. AUG. 1926 G. D. SECTION.

GENERAL & REVENUE SECRETARIAT 6847 11. AUG. 1926 LOCAL SELF GOVT. BRANCH

To

B. Nagappa, Esq., Bar-at-law,
Secretary to the Govt. of Mysore,
Local and Legislative Departments,
Bangalore.

L.B. 60-25-140

Sir,

With reference to your letter No.L.408/L.B.60-25-133 of the 17th June last, forwarding for information and further remarks if any, a statement received from the President, District Board, Bangalore, containing explanation for the defects noticed or showing action taken to remedy the same, I have the honor to state as follows:-

I (1) Para 1 of the statement relating to unauthorised expenditure (a) All third class travellers bungalows are to be under the administrative control of the District Board and all receipts and repayments relating thereto are to find a place in the accounts of the District Board. But the District Board has transferred the control to the Taluq Boards, a procedure not in accordance with the Local Board Regulations Section 8 (c). II The cost of wells sunk in the compound of the bungalows should also be borne by the Taluq Boards and not to be charged to the Drinking Water Wells Fund which is a fund formed in accordance with Government Order Nos.5248-59/San.38-12-38 of 6th January 1915, 4517-25/L.B.12-18-12 of 22nd December 1915 and R.3360-70/Ml.30-18-5 of 16th August 1919 for the purpose of affording facilities for sinking wells in villages wherever the people have contributed either in cash or labour or contributio is waived on account of poverty of the people. The action of the President is in the case under reference is a diversion of a fund created for a specified purpose and therefore requires sanction of Government.

III (b) para (1) (d) in regard the payment from District Funds of travelling allowance to a ~~number~~ member of the Railway Sub Committee. The

Railway

Railway Sub Committee is not one of the Committees contemplated in the Local Board Regulations (Section 8 (i) and 17 A). The order of Government applied for by the President is awaited.

IV 2) Para 2 of the statement in regard non-payment of contribution towards pension relating to Local Fund Dispensary Establishments.

Attention of the President may be drawn to rule IV of Appendix B of Mysore Service Regulations.

V 3) Para 6 (b) of the statement in regard corrections in pencil in the measurement book relating to Melamangala Sondekoppa Road. In the measurement book in question even the entries relating to "contents were in pencil which is opposed to rule 101 of the Local Board Rules.

I have the honor to be,
Sir,
Your most obedient servant,

Offg. Comptroller

24

G.R..S VI G 34]

SUBJECT

Diary No. of letter replied to 6824

General and Revenue Secretariat

(L. S. G.)

the *192*

Date of issue 27/10/26

Signed by. L. T. L. S.

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section

File No. 60-26

Serial No. 143

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— Letter No. L 238 & the 15th October 1925 from the Comptroller in Mysore reporting that certain defects were noticed by the Asst Comptroller in charge of L. F. D in the examination of the accounts of the Bangalore District Board in the 2nd and 3rd week of October 1925

2. Letter No. R2 Dev 360/25-26 ~~Order Thereon No.~~ dated 28/31st May 1926 from the President, District Board of Bangalore, forwarding as called for a statement explaining the defects and also the action taken to remedy the

in Mysore.

3 Correspondence ending with the No. 77/L.N.D. dated the 9th August 1926 from the Comptroller forwarding his further remarks on the explanations of the President of the District Board of Bangalore for the defects noticed.

Order No.

~~The Comptroller observes~~

Among the several defects noticed by the Audit Comptroller in the accounts ~~of the Taluk~~ of the Taluk Boards, the Comptroller considers that the action taken by the Boards in the following cases are not regular or justified:-

I. Transfer by the District Board to the Taluk Boards of the control over the 3rd class Travellers' Bungalows which he considers to be governed by Rules framed under Sections 8(c), ~~22, 24 and 28(f)~~ of the L.B. Regn. and Executive Notification No. 11758/L.B 52-18-8 dated 15th March 1919.

List of enclosures.

Copied by

Examined by

I The cost of wells sunk in the compound of the 3rd class bungalows should be borne by the Taluk Boards and not to be charged to drinking water wells fund as framed under the rules.

WD 1883—GPB—1,000,00—21-12-21

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

III Payment from District Funds of travelling allowance to a Member of the Railway Sub-Committee, as ~~R.F. Sub-C~~ the same is not one of the Committees contemplated in Sec 8(ii) and 17 A of the L.B. Reg?

IV Non-payment of contribution towards pension relating to L.F. & Pensionary establishments.

V Corrections in pencil in the measurement book relating to Velamangala - Sindenahalli road is agreed to under rule 101 of the L.B. Rules.

2 As regards the 19- item Pensionary Cost it is observed that Govt have not assigned the control of travellers' bungalows to the Taluk Boards under rules framed under Section 10(1) of the L.B. Reg? though the Taluk Boards have been given the Control & Care over them as per Khana

WD 2230—GPB—1,00,000—23-7-20

29

correction in the measurement
work relating to the ...
Sankey road, the attention of
the Comptroller is invited to G.O
No. [illegible] &
having orders in the matter.

Lt L. Sy

To.

The Comptroller in Mysore
President, District Board of
Bangalore Road in the Cony
Bangalore Dist

Yl
25/9/96 KG